--- 2/33 Pound overprints and surcharges - 155 x 15 mm. ---

Page 25 of the Lee Brandom "Supplement" provides an illustration of the die proof for the *definitive* 2/33rd pound strip approved on July 24th 1940 by *P.L. Smyth*. There is no indication that a printing plate was made from this (less than 1 ounce) 2/33rd pound die.

The catalogue lists the 2/33rd pound overprints and surcharges on **RP-869** (the imperforate 1/16th pound strip) as follows:

RP-1015 - 1/16th lb. overprinted **2/33** and TWO THIRTY THIRDS **/ LB.** TOBACCO by BABN for September 1939

RP-1032 - RP-1015 overprinted **ONE (1) ¢ / EXCISE / TAX** by "B. Houde" for the June 1942 Budget
RP-1032 - RP-1015 surcharged **1¢ / EXCISE / TAX** by BABN for the June 1942 Budget

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The catalogue lists the 2/33rd pound overprints and surcharges on **RP-871** (the imperforate 2/31st pound strip) as follows:

RP-1213 - 2/31st lb., overprinted **2/33** and TWO THIRTY THIRDS **/ LB.** TOBACCO plus **1¢ / EXCISE / TAX** by BABN for June 1942

RP-1706 - overprinted **2/33** and **2¢ / EXCISE / TAX** by BABN for the March 1943 Budget - *used without control numbering*

The catalogue lists the 2/33rd pound overprints and surcharges on **RP-863** (the imperforate 1/18th pound strip) as follows:

RP-1213 - 1/18th lb., overprinted **2/33** and TWO THIRTY THIRDS **/ LB.** TOBACCO plus **1¢ / EXCISE / TAX** by BABN for June 1942

RP-1380 - RP-1213 re-surcharged **2c** with a 4 x 13 mm. *killer* blue slug by "Royal Canadian" for the March 1943 Budget

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--- 7½ mm. Roman **2/33** overprint of 1/16th pound - for the September 1939 Budget ---

Under the Budget of September 12th 1939, expecting the manufacturers to reduce their 1/16th pound package size, BABN had prepared **RP-1015** (the 2/33rd pound overprint) of **RP-869** (the imperforate 1/16th pound strip) by using a dark blue 7½ mm Roman **2/33** in the center, a 2½ mm. Gothic **2/33** on the left side, a 2 and 2½ mm. Gothic inscription TWO THIRTY-THIRDS / **LB.** TOBACCO in the control panel, plus six vertical *killer* lines at the ends.

The manufacturers however had resisted the temptation to reduce the 1/16th pound size (only one ounce). With the tabling of the June 24th 1940 Budget, the excise duty on manufactured tobacco was increased from 25¢ to 35¢ per pound, and the companies in response decreased their 1/16th pound pouch to 2/33rd pounds. On July 1st 1940 the Province of Quebec, abrogating all previous provincial tobacco taxes, had enacted a 10% tobacco tax. It is possible that this smaller 2/33rd pound package was intended for sale in Quebec, while the larger 1/16th pound size was for sale in the other provinces.

With little demand for the 2/33rd pouch size, there were no corresponding 1940 company overprints. It was never a *big ticket* item, and the following overprints come from the "Imperial Tobacco" affiliates "B. Houde" and "Tuckett Tobacco".

RP-1015 - **2/33** and TWO THIRTY-THIRDS / **LB.** TOBACCO on 1/16th pounds, imperforate, without control numbering
Coded **7-13D / CKD** by "B. Houde", Quebec City, in December 1940

No controls	09/40	RP-1015	**2/33** on 1/16th pounds, imperforate, rollered **7-13D / CKC**
No controls★	12/40	RP-1015	**2/33** on 1/16th pounds, imperforate, rollered **7-13D / CKD**
No controls	03/41	RP-1015	**2/33** on 1/16th pounds, imperforate, rollered **7-13D / CLA**
No controls	04/41	RP-1015	**2/33** on 1/16th pounds, imperforate, rollered **7-13D / ALB**
No controls	05/41	RP-1015	**2/33** on 1/16th pounds, imperforate, rollered **7-13D / BLB**
No controls	05/41	RP-1015	**2/33** on 1/16th pounds, imperforate, rollered **1-18-E / BLB**
No controls	08/41	RP-1015	**2/33** on 1/16th pounds, imperforate, rollered **7-13D / BLC**
No controls	09/41	RP-1015	**2/33** on 1/16th pounds, imperforate, rollered **7-13D / CLC**
No controls	11/41	RP-1015	**2/33** on 1/16th pounds, imperforate, rollered **7-13D / BLD**
No controls	05/42	RP-1015	**2/33** on 1/16th pounds, imperforate, rollered **7-13D / BMB**

When the Budget of June 23rd 1942 under the "Special War Measures Act" imposed an added *excise tax* of 1¢ per ounce (or fraction thereof) on manufactured tobacco, "B. Houde" surcharged their *on-hand* sheets of **RP-1015** with a three-line 2½ and 1½ mm. Gothic **ONE (1) ¢ / EXCISE / TAX** as **RP-1032**. Since the date coding on the illustrated strip is inverted, evidently this *was not* a *one-time* surcharge / cancellation.

RP-1032 - **ONE (1) ¢ / EXCISE / TAX** over **2/33** on 1/16th pounds, imperforate, without control numbering
Coded **7-13D / BMC** by "B. Houde & Grothe", Quebec City, in August 1942

No controls★	08/42	RP-1032	**ONE (1) ¢ / EXCISE / TAX** over **2/33** on 1/16th lbs., coded **7-13D / BMC**

The use of **RP-1212** (the BABN overprint **2/33** on 1/16th pounds) by "Royal Canadian Tobacco" continued

throughout 1942 and into 1943. It seems that their early date coding system followed the old Tuckett system (with the months indicated by the letters **A** to **L**).

For general distribution under the Budget of June 23rd 1942 BABN surcharged sheets of **RP-1015** with their three-line dark blue 3 and 2 mm. Gothic **1¢ / EXCISE / TAX** as **RP-1212**.

RP-1212 - **1¢ / EXCISE / TAX** over **2/33** on 1/16th pound, imperforate, without control numbering
Roller cancelled **C. A. 2 / 4-50E** by "Royal Canadian Tobacco", Toronto,
1st month of the *fiscal year* 1942 - or July 1942

No controls★	10/42	RP-1212	**1¢ / EXCISE / TAX** over **2/33** on 1/16th pound, coded **4-50E / C. D. 2**
No controls	01/43	RP-1212	**1¢ / EXCISE / TAX** over **2/33** on 1/16th pound, coded **4-50E / C. A. 3**
No controls★	01/43	RP-1212	**1¢ / EXCISE / TAX** over **2/33** on 1/16th pound, coded **4-50E / C. A. 2 -** a typo?
No controls	02/43	RP-1212	**1¢ / EXCISE / TAX** over **2/33** on 1/16th pound, coded **4-50E / C. B. 3**
No controls	03/43	RP-1212	**1¢ / EXCISE / TAX** over **2/33** on 1/16th pound, coded **4-50E / C. C. 3**

These were checked and the cancellations as recorded are accurate.

The wartime code dating of Royal Canadian Tobacco, Toronto

The first of the three letters in the "Royal Canadian" *early wartime* coding sequence indicates the year. Thus **A** was used for 1940, **B** for 1941, and **C** for 1942, *and for all the immediately subsequent years*. The final number *also* duplicates the year - thus **1** was used for 1941, **2** for 1942, and **3** for 1943. The month was indicated by the twelve letters from **A** to **L** used in the center position. (and thus **4-50E / C. H. 2** reads as 1942 / August / 1942)

Thus **B. G. 1** would read as (1941 / 7th month / 1941), while **C. H. 2** would read as (1942 / 8th month / 1942), and the date code **C. B. 3** would read as (1943 / 2nd month / 1943).

Just to complicate things further, Royal Canadian date codes in 1946 and 1947 read as **EE6** for (May 1946) and **GG7** for (July 1947).

--- 7½ mm. Roman 2/33 overprint of 2/31st pound - for the June 1942 Budget ---

To provide more 2/33rd pound strips under the Budget of June 1942, BABN overprinted and surcharged **RP-871** (the *obsolete* 2/31st pound strip) with a 7½ mm Roman **2/33** in the center, with a 2½ mm. Gothic **2/33** on the left side, and a 2 and 2½ mm. Gothic two-line lettered inscription TWO THIRTY THIRDS **/ LB.** TOBACCO in the control panel, and six *killer* lines at each end, plus the requisite **1¢ / EXCISE / TAX** surcharge as the BABN provisional **RP-1213**.

"Royal Canadian Tobacco" used the following copy which, although originally possessed, has since been inadvertently traded or lost, and thus is no longer available for illustration - **WANTED!**

RP-1213 - overprinted **2/33** and TWO THIRTY THIRDS **/ LB.** TOBACCO, plus **1¢ / EXCISE / TAX** on 2/31st pound, imperforate,
Roller cancelled **B.L.2 / 4-50E** by "Royal Canadian Tobacco", Toronto, in December 1942

No controls	12/42	RP-1213	**2/33** on 2/31st pounds, and TWO THIRTY THIRDS **/ LB.** TOBACCO surcharged **1¢ / EXCISE / TAX**, coded **B.L.2 / 4-50E**

--- 7½ mm. Gothic 2/33 overprint of 2/31st pound - for the March 1943 Budget ---

The illustrated strips were apparently received by "Royal Canadian Tobacco", Toronto, under the June 1940 Budget as **RP-871** (the imperforate 2/31st pound strip) but were *without control numbering*. The company initially applied their coding as **B.L.1 / 4-50E** for December 1941 without realizing that the control numbers were missing. The batch of strips (some code cancelled and some un-cancelled) was then returned as defective to Ottawa, and trans-shipped to BABN, where they were set aside.

Under the Budget of March 1943, BABN surcharged these unwanted 2/31st pound strips in the center with a dark blue 7½ mm. Gothic **2/33** and the requisite **2¢ / EXCISE / TAX** surcharge as the provisional **RP-1706**. With the "Series of 1942" then in production, the batch was returned to "Royal Canadian Tobacco" with permission for use "***as is***", and the company subsequently coded the second, as yet uncoded strip, with **C.D.3 / 4-50E** in April 1943.

RP-1706 - **2/33** over **2¢ / EXCISE / TAX** on 2/31st pound, imperforate, *without* control numbering
Roller cancelled **B. L. 1 / 4-50E** for December 19041 by "Royal Canadian Tobacco", Toronto

RP-1706 - **2/33** over **2¢ / EXCISE / TAX** on 2/31st pound, imperforate, *without* control numbering
Roller cancelled **C. D. 3 / 4-50E** for April 1943 by "Royal Canadian Tobacco", Toronto

No controls★	04/43	RP-1706	**2/33** over **2¢ / EXCISE / TAX** on 2/31st pound, coded **4-50E / B. L. 1**
No controls★	04/43	RP-1706	**2/33** over **2¢ / EXCISE / TAX** on 2/31st pound, coded **4-50E / C. D. 3** - 2 copies

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--- 7½ mm. Gothic 2/33 overprint of 1/18th pound - for the June 1942 Budget ---

For the Budget of June 23rd 1942, BABN had surcharged **RP-863** (the imperforate 1/18th pound strip) with **1¢ / EXCISE / TAX** as the ***unlisted*** **RP-1161**. Due to pricing problems, and the lack of company interest, this strip was not shipped by Ottawa.

Late in 1942, BABN overprinted these stock sheets of **RP-1161** for use at 2/33rd pounds as **RP-1210** with an 8 mm dark blue serifed Gothic **2/33** in the center, plus a 4 mm Gothic *killer* overprint **2/33** at the ends, however since the strip was already control numbered, the right hand Gothic inscription has been omitted, and the *killer* fraction was applied at both ends. The *left killer* reads vertically up, and the *right killer* vertically down.

RP-1210 - **2/33** over **1¢ / EXCISE / TAX** on 1/18th pound, imperforate, control **C0539638**
Roller cancelled **4-50E / C.C.3** by "Royal Canadian Tobacco", Toronto, in March 1943

C 0413343	03/43	RP-1210	**2/33** over **1¢ / EXCISE / TAX** on 1/18th pound, coded **4-50E / C.C.3**
C 0413493	03/43	RP-1210	**2/33** over **1¢ / EXCISE / TAX** on 1/18th pound, coded **4-50E / C.C.3**
C 0432505	03/43	RP-1210	**2/33** over **1¢ / EXCISE / TAX** on 1/18th pound, coded **4-50E / C.C.3**
C 0465709	03/43	RP-1210	**2/33** over **1¢ / EXCISE / TAX** on 1/18th pound, coded **4-50E / C.C.3**
C 0465889	03/43	RP-1210	**2/33** over **1¢ / EXCISE / TAX** on 1/18th pound, coded **4-50E / C.C.3**
C 0498743 ★	03/43	RP-1210	**2/33** over **1¢ / EXCISE / TAX** on 1/18th pound, coded **4-50E / C.C.3**
C 0499523	03/43	RP-1210	**2/33** over **1¢ / EXCISE / TAX** on 1/18th pound, coded **4-50E / C.C.3**
C 0539638 ★	03/43	RP-1210	**2/33** over **1¢ / EXCISE / TAX** on 1/18th pound, coded **4-50E / C.C.3**

If I am reading the code dating correctly (**C.C.3** for March 1943) "Royal Canadian Tobacco" dated this batch of strips (under the Budget of 1942) late in February 1943 for use during March 1943. However the new 1943 Budget (tabled on March 3rd) doubled the excise tax to 2¢ per ounce (or fraction thereof). Thus it is probable that these strips were used during the month of March with an attached 1¢ excise tax stamp (which has since become detached) - or they were used with the permission of the "Toronto Excise Office" and the Area Collector received the required additional excise tax.

When the Budget of March 1943 doubled the excise tax "Royal Canadian Tobacco" re-surcharged the remainder of the **RP-1210** strips with a 4 mm. Gothic dark blue **2c** plus a 4 x 13 mm. *killer* slug as the provisional **RP-1380**.

RP-1380 - **2c** on **1¢ / EXCISE / TAX** on **2/33** over 1/18th pound, imperforate, control **C0658459**
A provisional dark blue Gothic re-surcharge by "Royal Canadian", Toronto, for the March 1943 Budget

C 0589226 ★	P-855/727	**2c** over **2/33** and **1¢ / EXCISE / TAX** on 1/18th pound
C 0605591	P-855/727	**2c** over **2/33** and **1¢ / EXCISE / TAX** on 1/18th pound
C 0658459 ★	P-855/727	**2c** over **2/33** and **1¢ / EXCISE / TAX** on 1/18th pound
C 0616278	P-855/727	**2c** over **2/33** over **1¢ / EXCISE / TAX** on 1/18th pound
C 0616428	P-855/727	**2c** over **2/33** and **1¢ / EXCISE / TAX** on 1/18th pound

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